

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO**

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	Civil Action No. 1:11CV868
)	
RANDALL S. COLLINS,)	
)	
Respondent.)	

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service, by the undersigned Assistant United States Attorney, aver to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an Internal Revenue Service summons.

2. C. Cuyler is a duly commissioned Revenue Officer employed in the Small Business/Self Employed Division, Central Compliance Area, Internal Revenue Service, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulation Section 301.7602-1, 26 C.F.R. § 301.7602-1.

3. The respondent, Randall S. Collins, resides at 2315 Wilbraham Road, Middletown, Ohio 45042, within the jurisdiction of this court.

4. Revenue Officer C. Cuyler is conducting an investigation into collection of the tax liability of Randall S. Collins, for collection of Form 1040 income tax liability for the taxable years 2003, 2004, 2005, 2006, 2007, 2008, and 2009, as set forth in the Declaration of Revenue Officer C. Cuyler, attached hereto as Exhibit 1.

5. The respondent, Randall S. Collins, is in possession and control of testimony books, records, papers, and other data which are relevant to the above-described investigation.

6. On May 6, 2011, an Internal Revenue Service summons was issued by Revenue Officer C. Cuyler, directing the respondent, Randall S. Collins, to appear before Revenue Officer C. Cuyler on June 10, 2011 at 9:00 a.m. to testify. An attested copy of the summons was left at the last and usual place of abode of Randall S. Collins, by C. Cuyler, Revenue Officer, on May 18, 2011. The summons is attached hereto and incorporated herein as Exhibit 2.

7. On June 10, 2011, the respondent, Randall S. Collins, did not appear in response to the summons. The respondent's refusal to comply with the summons continues to date as set forth in the Declaration of Revenue Officer C. Cuyler, attached hereto as Exhibit 1.

8. The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

9. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

10. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly investigate the collection of Federal tax liability of Randall S. Collins, for Form 1040 income tax liability for the taxable years 2003, 2004, 2005, 2006, 2007, 2008, and 2009, as is evidenced by the Declaration of C. Cuyler, attached hereto and incorporated herein as part of this petition.

WHEREFORE, the petitioner respectfully prays:

1. That the Court issue an order directing the respondent, Randall S. Collins, to show cause, if any, why the respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.

2. That the Court enter an order directing the respondent, Randall S. Collins, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer C. Cuyler, or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer C. Cuyler, or any other proper officer or employee of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

Respectfully submitted,

CARTER M. STEWART
United States Attorney

s/ Leslie E. Williams
LESLIE E. WILLIAMS (VA 77470)
Assistant United States Attorney
Attorney for Petitioner
221 East Fourth Street; Suite 400
Cincinnati, Ohio 45202
(513) 684-3711; Fax: (513) 684-6972
Leslie.Williams@usdoj.gov